

1 SEC. 2. Section six thousand nine hundred forty-seven (6947),
2 Code, 1935, is repealed, and there is enacted in lieu thereof the fol-
3 lowing:

4 "6947. All persons named in section six thousand nine hundred
5 forty-six (6946) shall receive a reduction equal to their exemption,
6 to be made from any property owned by such persons and designated
7 by them. Such designation shall be made to and noted by the assessor
8 at the time of making the assessment, or in lieu thereof, shall be made
9 in writing and filed with the county auditor of the county in which
10 such property is located. If no designation is filed or made as herein
11 provided, then such exemption shall apply to the homestead, if any.
12 Such exemption shall extend only for the period during which said
13 persons remain the owners of such property."

Approved February 21, 1939.

CHAPTER 192

LISTING OF PROPERTY FOR TAXATION

H. F. 512

AN ACT to amend sections sixty-nine hundred seventy-nine (6979), sixty-nine hundred eighty (6980), sixty-nine hundred eighty-one (6981), sixty-nine hundred eighty-two-d one (6982-d1), sixty-nine hundred eighty-two-d two (6982-d2), sixty-nine hundred eighty-two-d three (6982-d3), sixty-nine hundred eighty-two-d four (6982-d4), sixty-nine hundred eighty-two-d five (6982-d5), sixty-nine hundred eighty-two-d six (6982-d6), chapter three hundred thirty-one (331), code, 1935, relating in general to the listing of property for taxation.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section sixty-nine hundred seventy-nine (6979), Code,
2 1935, is hereby amended by changing the words "board of assessment
3 and review" to "tax commission" in line fifteen (15) thereof.

1 SEC. 2. Section sixty-nine hundred eighty (6980), Code, 1935, is
2 hereby amended by changing the words "board of assessment and
3 review" to "tax commission" in line nine (9) thereof.

1 SEC. 3. Section sixty-nine hundred eighty-one (6981), Code, 1935,
2 is hereby amended by changing the words "board of assessment and
3 review" to "tax commission" in line eleven (11) thereof.

1 SEC. 4. Section sixty-nine hundred eighty-two-d one (6982-d1),
2 Code, 1935, is hereby amended by changing the word "board" to
3 "commission" in lines nine (9) and thirteen (13) thereof.

1 SEC. 5. Section sixty-nine hundred eighty-two-d two (6982-d2),
2 Code, 1935, is hereby amended by changing the word "board" to
3 "commission" in lines two (2) and fourteen (14) thereof.

1 SEC. 6. Section sixty-nine hundred eighty-two-d three (6982-d3),
2 Code, 1935, is hereby amended by changing the word "board" to
3 "commission" in line four (4) thereof.

1 SEC. 7. Section sixty-nine hundred eighty-two-d four (6982-d4),
2 Code, 1935, is hereby amended by changing the word "board" to
3 "commission" in lines two (2) and five (5) thereof.

1 SEC. 8. Section sixty-nine hundred eighty-two-d five (6982-d5),
2 Code, 1935, is hereby amended by changing the word "board" to
3 "commission" in lines three (3), six (6), and nine (9) thereof.

1 SEC. 9. Section sixty-nine hundred eighty-two-d six (6982-d6),
2 Code, 1935, is hereby amended by changing the word "board" to
3 "commission" in line two (2) thereof.

1 SEC. 10. Wherever the words "board of assessment and review"
2 or "board" or "state board of review" appear in chapter three hundred
3 thirty-one (331), Code, 1935, and have not been specifically referred
4 to in this act, the words "board of assessment and review" and "state
5 board of review" are hereby changed to read "tax commission" and
6 the code editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 193

MONEYS AND CREDITS

H. F. 513

AN ACT to amend section sixty-nine hundred eighty-seven (6987), chapter three hundred thirty-two (332), code, 1935, relating to assessment of moneys and credits.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section sixty-nine hundred eighty-seven (6987), Code,
2 1935, is hereby amended by changing the words "board of assessment
3 and review" to "tax commission" in line twelve (12) thereof.

1 SEC. 2. Wherever the words "board of assessment and review" or
2 "board" or "state board of review" appear in chapter three hundred
3 thirty-two (332), Code, 1935, and have not been specifically referred
4 to in this act, the words "board of assessment and review" and "state
5 board of review" are hereby changed to read "tax commission", and
6 the word "board" is hereby changed to read "commission" and the
7 code editor is hereby authorized to make said changes.

Approved April 12, 1939.

CHAPTER 194

COLLECTION OF TAXES FROM INSURANCE COMPANIES

H. F. 514

AN ACT to amend sections seven thousand twenty-one (7021), seven thousand twenty-two (7022), seven thousand twenty-five (7025), chapter three hundred thirty-five (335), code, 1935, relating to the collection of taxes from insurance companies.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seven thousand twenty-one (7021),
2 Code, 1935, by inserting after the comma in line eleven (11) the fol-